IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.428 OF 2003

The Commissioner of Income Tax-3 .. Appellant.
V/s.
M/s.Standard Industries Limited .. Respondent.

Ms.S.V. Bharucha i/b. K.B. Rao for the appellant.

**CORAM : R.M. LODHA, &**
**J.P. DEVADHAR, JJ.**

**DATED : 20TH OCTOBER, 2004.**

**P.C. :**

Heard.

2. In the memo of appeal, the following questions of law have been proposed :

(A) Whether on the facts and in the circumstances of the case and in law, the Tribunal is correct in deleting the disallowance made under Rule 6B of Rs.1,79,874/- ignoring the fact that the onus was on the assessee to prove that the presentation articles did not carry the logo of the assessee company and thereby did not advertise the assessee's products and in the event of the assessee having failed to discharge its onus, the disallowance under rule 6B should have been sustained by the Tribunal ?

(B) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in law in remitting the issue of inclusion of statutory levies like excise duty and sales tax in the valuation of the closing stock to the file of the Assessing Officer to be decided in

accordance with the directions of the Tribunal for the A.Y. 1985-1985 ?

3. In so far as proposed Question A is concerned, it stands answered by the division bench judgment of this court against the revenue in the case of CIT V/s. Allana Sons Pvt. Ltd. [216 ITR 690]. The proposed question A, therefore, cannot be said to be substantial question of law.

4. As regards proposed question B, the learned counsel for the revenue fairly conceded that this question too stands answered against the revenue by the division bench judgment of this court in the case of CIT V/s. Sudarshan Chemicals Industries Limited [245 ITR 769].

5. Both the proposed questions stand concluded by the division bench judgment of this court referred to above.

6. The appeal does not deserve to be admitted. The appeal is dismissed in limine.

**(R.M. LODHA, J.)**

**(J.P. DEVADHAR, J.)**